5 Abstract

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The invention relates to a process for preparing optically active 5-hydroxy-3-ketoesters of formula **A1** or **A2**,

$$R^{1}$$
, R^{2} OR^{3}

A1 or A2

or one of the tautomers thereof,

the use thereof for preparing optically active dihydropyrones of formula **B**,

and the use of the dihydropyrones of formula **B** thus prepared as starting compounds for preparing pharmaceutically active compounds, particularly Tipranavir.